

Name of Agency Contact:	Matthew Norman
Contact Phone Number:	(803) 898-8130
Contact Email Address:	Matthew.Norman@dor.sc.gov
Link To Fees:	<a href="https://dor.sc.gov/resources-site/publications/Publications/FY20_Proviso117.73.pdf">https://dor.sc.gov/resources-site/publications/Publications/FY20_Proviso117.73.pdf</a>

Commitment Items

Agency Code	Agency Name	Fund Number	Fund Title	Commitment Item	Commitment Item Title	Enabling Statute or Proviso	Purpose of Fund/Commitment Item	Program or Activity Supported by Revenue	Carry Forward Authority (Statute or Proviso)	Detail of How Revenue is Generated. Fees, Fines, Assessments, Charges, etc. amount(s). Identify who pays the fee, fine charge, etc.	Actual Revenue	Estimated Revenue	Projected Revenue
R440	Department Of Revenue	30350000	OPERATING REVENUE	4110020010	MISC FEES FOIA REQ	30-4-30(B)	To defray costs of providing information for FOIA requests	Taxpayer Advocate Activities		Actual costs of providing FOIA documentation	\$5,319	\$5,500	\$10,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4110020014	DOR NSF FEES	34-11-70(a), 34-11-70(3)	To defray costs of processing invalid payments	General Operations		\$30 service charge to compensate DOR for incurred expenses in processing bad payments	\$332,899	\$275,000	\$265,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4120190000	REVIT AGREE APPL FEE	12-10-100	To defray costs associated with processing Revitalization documents	General Operations		\$500 Initial Application fee; \$250 Annual Fee	\$118,000	\$145,000	\$105,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4150100029	M/V LIC-TRAILER REG	12-37-2860	To reimburse DOR for administration of the registration fee	General Operations		\$12 of the \$87 Motor Carrier Registration Fee	\$0	\$60,000	\$0
R440	Department Of Revenue	30350000	OPERATING REVENUE	4380020000	TRNG CONF REG FEE		To provide funding for law enforcement related training.	General Operations		Registration fee charged to law enforcement training attendees	\$2,388	\$0	\$0
R440	Department Of Revenue	30350000	OPERATING REVENUE	4380070000	DOR COST RECOVERY FE	12-4-388(C & D)	To reimburse DOR for the administration of various provisions	General Operations		Fees charged to taxpayers, to include installment agreements, certificates of compliance, etc.	\$1,136,278	\$1,240,000	\$1,050,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4420090000	JOB DEV CR ANNUAL	12-10-105	To defray costs associated with auditing Job Development Credit reports	General Operations		\$1,000 for each business claiming in excess of \$10,000 in credits	\$241,130	\$300,000	\$240,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4480020000	SL OF SERVICES	12-56-60(B)	To defray costs associated with setoff debt collection act	General Operations		\$25 per refund setoff	\$7,153,531	\$8,500,000	\$7,200,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4480020013	DOR GEAR FEES	12-4-580	To defray costs associated with GEAR program	Collections		Negotiated fee charged by SCDOR to the governmental entity that is owed a debt	\$5,032,295	\$4,600,000	\$4,500,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4480210000	SALE OF RECYCLE MAT	12-4-390(A)	To defray costs associated with shredding	General Operations		Money received from recycling paper related products	\$22	\$3,000	\$3,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4520010000	REFUND PYR EXP		To record the refund of a prior year expenditure	General Operations		Money received from a prior year's expenditure	\$0	\$0	\$0
R440	Department Of Revenue	30350000	OPERATING REVENUE	4890040000	MISC TRNSF-OTHR FD	12-36-2630(3); 4-10-90(B); 4-10-360; 4-10-440(A); 4-10-940; Proviso 109.8; Proviso 109.9	To defray costs of the administration of various taxes	General Operations		% of collections or set fees for the administration of various taxes	\$14,154,437	\$14,463,593	\$17,324,093
R440	Department Of Revenue	30350000	OPERATING REVENUE	4890450000	REF OF PR YR REVENUE		To record the refund of a prior year revenue.	General Operations		Money received from a prior year's revenue	\$15	\$0	\$0
										First \$150,000			

R440	Department Of Revenue	30350036	BANKRUP FD-GEN CSEL	4890040000	MISC TRNSF-OTHR FD	12-4-375	To defray administrative costs, including staff.	General Operations		in revenue generated from bankruptcy cases.	\$0	\$150,000	\$150,000
R440	Department Of Revenue	31390000	BINGO REVENUE-ADMIN	4060090000	ADMISSION TAX-BINGO	12-4-390(B)	To provide funding for Bingo tax activities	General Operations		Actual cost of all Bingo related expenditures	\$278,829	\$600,000	\$280,000
R440	Department Of Revenue	31670000	TAX EDUCATION PROG	4380020000	TRNG CONF REG FEE	12-4-388	To provide funding for Taxpayer Education Workshops	Taxpayer Education Workshops	12-4-388(B)	Registration fee charged to taxpayer education workshop attendees	\$8,750	\$15,000	\$5,000
R440	Department Of Revenue	31860000	EXPERT WITNESS EXP	4010020000	EMPLOYER W/H INC TAX	12-4-330(D)	To provide funding for Expert Witness activities	General Operations		Actual cost of obtaining expert witnesses for specific, complex tax cases	\$0	\$100,000	\$50,000
R440	Department Of Revenue	36060000	SC BUS ONE STOP PROJ	4890040000	MISC TRNSF-OTHR FD	Proviso 109.4	To provide funding for the SCBOS program	General Operations	Proviso 109.4	Collection Assistance fees assessed on debt collected	\$1,730,970	\$1,650,000	\$2,150,000
R440	Department Of Revenue	38110000	DOR DATA WAREHOUSE	4890040000	MISC TRNSF-OTHR FD	12-4-393	To provide funding for Data Warehouse activities	General Operations		Actual costs of developing and maintaining a data warehouse used for tax compliance and collections	\$889,201	\$2,050,000	\$825,000
R440	Department Of Revenue	39580000	SALE OF ASSETS	4536030000	SL- OTR NCAP ITEMS	11-35-3820	To record money (after fees) from the sale of surplusd assets	Asset Purchases		Money received from State Surplus for the sale of assets	\$24,945	\$5,000	\$5,000
R440	Department Of Revenue	45520000	CID-EQUITABLE SHARIN	4660010000	INVEST ERN	CFDA 16.922	To record interest earned on fund 45520000 balance	Criminal Investigative Expenses		Money received from interest earned on fund 45520000's balance.	\$15,383	\$15,000	\$15,000

Name of Agency Contact:	Matthew Norman
Contact Phone Number:	(803) 898-8130
Contact Email Address:	Matthew.Norman@dor.sc.gov
Link To Fees:	<a href="https://dor.sc.gov/resources-site/publications/Publications/FY20_Proviso117.73.pdf">https://dor.sc.gov/resources-site/publications/Publications/FY20_Proviso117.73.pdf</a>

#### Agency Funds

Cash Balances and Expenditures

Agency Code	Agency Name	Fund Number	Fund Title	Year End Cash Balance	Total Expenditures From Fund	Cash Balance as a % of Expenditures	Describe in detail why the agency needs to carry forward a balance greater than one-sixth (16.5% = 60 days) of the funds identified as total expenditures for the prior fiscal year
R440	Department Of Revenue	30350000	OPERATING REVENUE	\$3,141,121	\$35,179,893	8.93%	
R440	Department Of Revenue	30350020	OP REV-INFO RES MGMT	\$2,863	\$0	0.00%	
R440	Department Of Revenue	30350023	TOBACCO ENFORCEMENT	\$309,997	\$321,654	96.38%	These funds are needed to provide funding for the audit and enforcement of the Tobacco Tax laws. The balance being carried forward will also be used to provide funding for 12-21-735(I) as passed in H.4151.
R440	Department Of Revenue	30350036	BANKRUP FD-GEN CSEL	\$572,046	\$63,443	901.67%	These funds are needed to provide funding for Bankruptcy related functions of the agency. The funds will be used for personnel costs related to Bankruptcy.
R440	Department Of Revenue	31390000	BINGO REVENUE-ADMIN	\$2,713	\$278,829	0.97%	
R440	Department Of Revenue	31670000	TAX EDUCATION PROG	\$4,882	\$8,827	55.30%	These funds are needed to cover the related direct costs of taxpayer education and information programs. The balance being carried forward will also be used to recover direct costs pursuant to 12-4-388(A and B).
R440	Department Of Revenue	31860000	EXPERT WITNESS EXP	\$1	\$0	0.00%	
R440	Department Of Revenue	31R30000	TAXPAYER REBATES	\$0	\$65,048,040	0.00%	
R440	Department Of Revenue	36060000	SC BUS ONE STOP PROJ	\$2,108,049	\$701,890	300.34%	These funds are needed to provide funding for the South Carolina Business One Stop (SCBOS) program. These funds will be used for personnel costs related to operating that program, along with any infrastructure related expenses this program may need.
R440	Department Of Revenue	36340000	CAP RES FD OPER	\$0	\$8,936,444	0.00%	
R440	Department Of Revenue	38110000	DOR DATA WAREHOUSE	\$1,558,062	\$889,201	175.22%	These funds are needed to provide funding for the Data Warehouse functions of the agency. These funds will be used for personnel costs related to operating that program, along with any infrastructure related expenses this program may need.
R440	Department Of Revenue	39580000	SALE OF ASSETS	\$36,074	\$0	0.00%	
R440	Department Of Revenue	45520000	CID-EQUITABLE SHARIN	\$680,916	\$44,464	1531.40%	These funds were given as part of an Equitable Sharing agreement, and can only be spent as stipulated in the agreement. The exhaustion of this fund balance will take several years, due to those stipulations.

